

Fill in this information to identify the case:

United States Bankruptcy Court for the:

Central District of California

(State)

Case number (if known): Chapter 11

☐ Check if this is an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

06/22

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name Classic Refrigeration SoCal, Inc.

2. All other names debtor used in the last 8 years Tyler Refrigeration SolCal, Inc.
Tyler Refrigeration SoCal LLC

Include any assumed names, trade names, and *doing business* as names

3. Debtor's federal Employer Identification Number (EIN) 8 3 - 4 2 4 6 3 6 9

4. Debtor's address

Principal place of business

1450 East Walnut Avenue

Number Street

Unit A

Fullerton CA 92831
City State ZIP Code

Orange

County

Mailing address, if different from principal place of business

Number Street

P.O. Box

City State ZIP Code

Location of principal assets, if different from principal place of business

Number Street

City State ZIP Code

5. Debtor's website (URL) https://classicsocal.com/

Debtor Classic Refrigeration SoCal, Inc. Case number (if known) _____
Name

6. Type of debtor

- ☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))
☐ Partnership (excluding LLP)
☐ Other. Specify: _____

7. Describe debtor's business

A. Check one:

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
☐ Railroad (as defined in 11 U.S.C. § 101(44))
☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
☒ None of the above

B. Check all that apply:

- ☐ Tax-exempt entity (as described in 26 U.S.C. § 501)
☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)
☐ Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

2 3 8 2

8. Under which chapter of the Bankruptcy Code is the debtor filing?

A debtor who is a "small business debtor" must check the first sub-box. A debtor as defined in § 1182(1) who elects to proceed under subchapter V of chapter 11 (whether or not the debtor is a "small business debtor") must check the second sub-box.

Check one:

- ☐ Chapter 7
☐ Chapter 9
☒ Chapter 11. Check all that apply:

- ☐ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☒ The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, and it chooses to proceed under Subchapter V of Chapter 11. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- ☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- ☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12

Debtor Classic Refrigeration SoCal, Inc. Case number (if known) _____
Name

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

☒ No

☐ Yes. District _____ When _____ Case number _____
MM / DD / YYYY

If more than 2 cases, attach a separate list.

District _____ When _____ Case number _____
MM / DD / YYYY

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

☒ No

☐ Yes. Debtor _____ Relationship _____

District _____ When _____
MM / DD / YYYY

List all cases. If more than 1, attach a separate list.

Case number, if known _____

11. Why is the case filed in this district?

Check all that apply:

☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.

☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

☒ No

☐ Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard? _____

☐ It needs to be physically secured or protected from the weather.

☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

☐ Other _____

Where is the property?

Number _____ Street _____

City _____ State ZIP Code _____

Is the property insured?

☐ No

☐ Yes. Insurance agency _____

Contact name _____

Phone _____

Statistical and administrative information

Debtor Classic Refrigeration SoCal, Inc.
Name

Case number (if known) _____

13. Debtor's estimation of available funds

Check one:

- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.

14. Estimated number of creditors

- | | | |
|---|--|--|
| <input type="checkbox"/> 1-49 | <input type="checkbox"/> 1,000-5,000 | <input type="checkbox"/> 25,001-50,000 |
| <input type="checkbox"/> 50-99 | <input type="checkbox"/> 5,001-10,000 | <input type="checkbox"/> 50,001-100,000 |
| <input checked="" type="checkbox"/> 100-199 | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input type="checkbox"/> 200-999 | | |

15. Estimated assets

- | | | |
|--|--|--|
| <input type="checkbox"/> \$0-\$50,000 | <input checked="" type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion |
| <input type="checkbox"/> \$50,001-\$100,000 | <input type="checkbox"/> \$10,000,001-\$50 million | <input type="checkbox"/> \$1,000,000,001-\$10 billion |
| <input type="checkbox"/> \$100,001-\$500,000 | <input type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion |

16. Estimated liabilities

- | | | |
|--|--|--|
| <input type="checkbox"/> \$0-\$50,000 | <input checked="" type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion |
| <input type="checkbox"/> \$50,001-\$100,000 | <input type="checkbox"/> \$10,000,001-\$50 million | <input type="checkbox"/> \$1,000,000,001-\$10 billion |
| <input type="checkbox"/> \$100,001-\$500,000 | <input type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion |

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

17. Declaration and signature of authorized representative of debtor

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 07/25/2022

Signed by MM/DD/YYYY

x

Dave Rogers

Signature of authorized representative of debtor

Title Chief Financial Officer

David Rogers

Printed name

Debtor Classic Refrigeration SoCal, Inc.
Name

Case number (if known) _____

18. Signature of attorney

X /s/ Jeffrey K. Garfinkle
Signature of attorney for debtor

Date 07/25/2022
MM / DD / YYYY

Jeffrey K. Garfinkle

Printed name

Buchalter

Firm name

18400 Von Karman Avenue, Suite 800

Number Street

Irvine

City

949-760-1121

Contact phone

CA 92612

State ZIP Code

jgarfinkle@buchalter.com

Email address

153496

Bar number

CA

State

**UNANIMOUS WRITTEN CONSENT
OF THE BOARD OF DIRECTORS
OF CLASSIC REFRIGERATION SOCAL, INC.**

July 22, 2022

THE UNDERSIGNED, constituting all of the members of the board of directors (the “Board”) of Classic Refrigeration SoCal, Inc., a California corporation, acting by written consent without a meeting pursuant to application provisions of the California Corporations Code (the “California Corporations Code”) and the Bylaws of the Company (the “Bylaws”) as in effect on the date hereof, do hereby consent in writing to the adoption of the following resolutions which shall have the same force and effect as if duly adopted at a meeting of the Board, duly noticed, called and held in accordance with the California Corporations Code and the Bylaws.

Chapter 11 Filing

WHEREAS, the Board, acting pursuant to the laws of the State of California, including but not limited to the California Corporations Code, has considered the financial and operational aspects of the Company’s business;

WHEREAS, the Board has reviewed the historical performance of the Company, the Company’s business, the current and long-term liabilities of the Company, and the judgment (the “Judgment”) entered on July 18, 2022 by the United States District Court for the Central District of California against the Company in favor of Hill Phoenix, Inc. (“HPI”), and HPI’s enforcement actions with respect to the Judgment;

WHEREAS, the Board has reviewed the materials presented to it by the management of and the advisors to the Company regarding the possible need to undertake a financial and operational restructuring of the Company;

WHEREAS, the Board has analyzed each of the financial and strategic alternatives available to it, including those available on a consensual basis with the principal stakeholders of the Company, and the impact of the foregoing on the Company’s business and its stakeholders; and

WHEREAS, based on the foregoing analyses, the Board believes it to be in the best interests of the Company and its stakeholders to file a voluntary petition for relief (the “Chapter 11 Case” under title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (the “Bankruptcy Code”) (the “Filing”).

NOW, THEREFORE, BE IT RESOLVED, that in the judgment of the Board, it is desirable and in the best interests of the Company, its creditors, employees, stockholders and other interested parties that a petition be filed by the Company seeking relief under Chapter 11 of the Bankruptcy Code with the United States Bankruptcy Court for the Central District of California (the “Bankruptcy Court”); and be it

FURTHER RESOLVED, that any duly appointed officer of the Company (collectively, the “Authorized Officers”), acting alone or with one or more other Authorized Officers, are authorized on behalf of the Company to execute, verify and file all petitions, schedules, lists, and other papers or documents, and to take and perform any and all further actions and steps that any such Authorized Officers deem necessary, desirable and proper in connection with the Company’s commencement and prosecution of the Chapter 11 Case, with a view to the successful resolution of such case; and be it

FURTHER RESOLVED, that the Company be, and it hereby is, authorized and directed to perform its obligations under the Chapter 11 Case and to take all actions in accordance therewith necessary to consummate the Filing; and be it

FURTHER RESOLVED, that the Board hereby determines that the Filing and the Chapter 11 Case are advisable and in the best interests of the Company; and be it

FURTHER RESOLVED, that the forms, terms and provisions of the Filing and the schedules and exhibits attached thereto are, and each hereby is, approved with such changes and modifications thereto as may be deemed necessary or appropriate by the Authorized Officers, as conclusively evidenced by such officer’s execution and delivery thereof; and be it

FURTHER RESOLVED, that the Company be, and it hereby is, authorized, empowered and directed to perform its obligations under the Filing and to take all actions in accordance therewith necessary to consummate the Chapter 11 Case.

Retention of Professionals

NOW, THEREFORE, BE IT RESOLVED, that the Authorized Officers, on behalf of the Company, are authorized, empowered and directed to retain the law firm of Buchalter, a Professional Corporation (“Buchalter”) as bankruptcy counsel to represent and assist the Company in carrying out its duties under Chapter 11 of the Bankruptcy Code, and to take any and all actions to advance the Company’s rights in connection therewith, and the Authorized Officers are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon the Filing, and to cause to be filed an appropriate application for authority to retain the services of Buchalter; and be it

FURTHER RESOLVED, that the Authorized Officers, on behalf of the Company, are authorized, empowered and directed to retain the services of Frisbey Carter Associates (“Frisbey Carter”) as financial consultants and advisors assisting the Company in exercising its responsibilities with respect to the Filing and Chapter 11 of the Bankruptcy Code, effective as of the date the petition is filed, and in connection therewith, the Authorized Officers are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon the Filing, and to cause to be filed an appropriate application for authority to retain the services of accounting & CPA services; and be it

FURTHER RESOLVED, that the Authorized Officers of the Company be, and hereby are, authorized and directed to employ any other professionals necessary to assist the Company in

carrying out its duties under the Bankruptcy Code; and in connection therewith, the Authorized Officers are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to or immediately upon the Filing and cause to be filed appropriate applications with the Bankruptcy Court for authority to retain the services of any other professionals, as necessary, and on such terms as are deemed necessary, desirable and proper.

General Authority

NOW, THEREFORE, BE IT RESOLVED, that the Authorized Officers be, and each of them hereby is, authorized on behalf of the Company to take any and all actions and steps deemed by any such Authorized Officer to be necessary or desirable to the develop, file and prosecute to confirmation of the Plan and related disclosure statement; and be it

FURTHER RESOLVED, that all such other acts or things which would cause the transactions contemplated by these resolutions to be consummated and performed be, and hereby are, authorized, approved and adopted; and be it

FURTHER RESOLVED, that any actions taken by the Board prior to the date of these resolutions that are within the authority conferred hereby are ratified, confirmed and approved as the act and deed of the Company; and be it

FURTHER RESOLVED, that the Authorized Officers be, and each of them hereby is, authorized, empowered and directed, in the name and on behalf of the Company, to cause the transactions contemplated by these resolutions to be consummated and performed in the manner provided therein and from time to time to do, or cause to be done, all such other acts or things, and to execute and deliver all such agreements, instruments, certificates and other documents, and to affix and attest thereto, or cause to be done affixed and attested thereto, the corporate seal of the Company as any Authorized Officer shall deem in its sole discretion desirable to carry out the purposes and intents of any of the foregoing resolutions; and be it

FURTHER RESOLVED, that the signing by any officer of the Company of any of the documents or instruments referred to in or contemplated by the foregoing resolutions or the taking by it of any actions to carry out the foregoing shall conclusively establish (i) such officer's authority to do so from the Company, (ii) such officer's determination of the propriety and the necessity, appropriateness or advisability of such documents or instruments and the actions contemplated thereby, and (iii) the approval and ratification by the Company of the documents and instruments so signed and the actions referred to therein or contemplated thereby.

IN WITNESS WHEREOF, the undersigned, being all of the directors of the Company, have executed this action and adopted these resolutions by their unanimous written consent, evidenced by their signatures herein below, or on one or more counterparts of this action which, when taken together, shall constitute one action, and which may be delivered by email or other internet transmission of other signature mechanism. This action and resolution are effective as of the date listed on the first page of Unanimous Written Consent.

Thomas David Lowe

7 David Lowe

David M. Rogers

Daniel Lamping

IN WITNESS WHEREOF, the undersigned, being all of the directors of the Company, have executed this action and adopted these resolutions by their unanimous written consent, evidenced by their signatures herein below, or on one or more counterparts of this action which, when taken together, shall constitute one action, and which may be delivered by email or other internet transmission of other signature mechanism. This action and resolution are effective as of the date listed on the first page of Unanimous Written Consent.

Thomas David Lowe

David M. Rogers

DocuSigned by:

A6CC92BCE6A344D...


Daniel Lamping

IN WITNESS WHEREOF, the undersigned, being all of the directors of the Company, have executed this action and adopted these resolutions by their unanimous written consent, evidenced by their signatures herein below, or on one or more counterparts of this action which, when taken together, shall constitute one action, and which may be delivered by email or other internet transmission of other signature mechanism. This action and resolution are effective as of the date listed on the first page of Unanimous Written Consent.

Thomas David Lowe

David M. Rogers

Daniel Lamping

DocuSigned by:

9C6239EC87834E6...

Fill in this information to identify the case:

Debtor name Classic Refrigeration SoCal, Inc.
United States Bankruptcy Court for the: Central District of California
(State)
Case number (If known): _____

☐ Check if this is an amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an *insider*, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
1	RSD 26021 Atlantic Ocean Drive Lake Forest, CA 92630	(949) 380-7878	Trade				247,499.67
2	Rhino Mechanical, Inc. 1638-A West 9th St. Upland, CA 91786	(909) 920-6004 Pjimenez@rhinomechanical.com, bparks@rhinomechanical.com	Trade				215,554.62
3	HTPG Heat Transfer 29946 Network Place Chicago, IL 60673	(678) 323-4928 sherry.rister@htpg.com	Trade				202,153.53
4	United Refrigeration, Inc PO Box 677036 Dallas, TX 75267-7036		Trade				198,497.74
5	Accountable Air Conditioning, Inc. 13089 Peyton Dr., #C136 Chino Hills, CA 91709	(909) 307-4222 darren@aac-inc.net	Trade				183,834.00
6	ARS - American Refrigeration Supplies, Inc PO Box 21127 Phoenix, AZ 85036		Trade				106,448.17
7	Shaw APL SoCal LLC PO Box 61612 Vancouver, WA 98666	(866) 964-3926 jeff@shawapl.com, accounting@shawapl.com	Trade				103,712.60
8	California Associated Power, Inc. 2100 Montrose Ave. #628 Montrose, CA 91020	(818) 281-9008 marycullen@californiaassociatedpower.com	Trade				49,549.97

Debtor Classic Refrigeration SoCal, Inc.
Name

Case number (if known) _____

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
9	SVF Walnut Avenue Fullerton Corp - Lease File 2019 1801W. Olympic Pasadena, CA 91199-2019		Landlord				38,385.78
10	Ahern Rentals PO Box 271390 Las Vegas, NV 89127-1390	(800) 589-6797 Orders@ahern.com	Trade				33,945.30
11	Arctic Cooling Systems PO Box 168830 Denver, CO 80291-8830	(909) 270-2111 AR@Arcticcoolsys.com	Trade				31,340.52
12	Sentry Insurance PO Box 8048 Stevens Point, WI 54481-804		Insurance				30,543.79
13	Hydraulic Cranes 10805 S Painter Ave Santa Fe Springs, CA 90670	(562) 944-6149 ppetty@hydcranes.biz	Trade				18,178.60
14	Bitzer US Inc P.O. Box 102010 Atlanta, GA 30368-2010	(770)503-9226	Trade				17,508.27
15	Rapid Recovery 1100 Haskins Road Bowling Green, OH 43402	(951) 279-7800	Trade				17,262.00
16	Arctic Glacier PO Box 856530 Minneapolis, MN 55485	(562) 633-4423 AnaCorrea@ArcticGlacie r.com	Trade				14,996.00
17	Heatcraft Refrigeration Products LLC P.O. Box 4346 Dept #895 Houston, TX 77210-4346	(770)465-5600 STMISLExcel5@Heatcraf trpd.com	Trade				13,661.29
18	Emerson Digital Cold Chain, 21263 Network Place Chicago, IL 60673-1212		Trade				11,932.43
19	Baker Distributing Company P.O. BOX 848459 Dallas, TX 75284-8459		Trade				9,576.00
20	Hill Phoenix, Inc. 2016 Gees Mill Road Conyers, GA 30013	(770)285-3264	Judgment	C,U,D	2,875,000	0	2,875,000

Attorney or Party Name, Address, Telephone & FAX Nos., State Bar No. & Email Address Jeffrey K. Garfinkle (SBN: 153496) Carolyn Djang (SBN: 216313) BUCHALTER A Professional Corporation 18400 Von Karman Avenue, Suite 800 Irvine, CA 92612 Telephone: (949) 760-1121 jgarfinkle@buchalter.com cdjang@buchalter.com	FOR COURT USE ONLY
UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA - SANTA ANA DIVISION	
In re: Classic Refrigeration SoCal, Inc.	CASE NO.: CHAPTER: 11
Debtor(s).	<div style="text-align: center; font-weight: bold;"> ATTACHMENT TO VOLUNTARY PETITION FOR NON-INDIVIDUAL FILING FOR BANKRUPTCY UNDER CHAPTER 11 </div> <p style="font-size: small; margin-top: 10px;"> <i>[If debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11 of the Bankruptcy Code, this form shall be completed and attached to the petition.]</i> </p>

1. If any of the Debtor's securities are registered under Section 12 of the Securities Exchange Act of 1934, the SEC file number is _____.

2. The following financial data is the latest available information and refers to the debtor's condition on _____.

- a. Total assets \$ 6,000,000.00
- b. Total debts (including debts listed in 2.c., below) \$ 7,000,000.00
- c. Debt securities held by more than 500 holders

				Approximate number of holders:
<input type="checkbox"/> secured	<input type="checkbox"/> unsecured	<input type="checkbox"/> subordinated	\$	
<input type="checkbox"/> secured	<input type="checkbox"/> unsecured	<input type="checkbox"/> subordinated	\$	
<input type="checkbox"/> secured	<input type="checkbox"/> unsecured	<input type="checkbox"/> subordinated	\$	
<input type="checkbox"/> secured	<input type="checkbox"/> unsecured	<input type="checkbox"/> subordinated	\$	
<input type="checkbox"/> secured	<input type="checkbox"/> unsecured	<input type="checkbox"/> subordinated	\$	

d. Number of shares of preferred stock _____

e. Number of shares of common stock 9

Comments, if any:

3. Brief description of the Debtor's business: Debtor is in the business of designing, instructing, equipping, servicing and maintaining large cold storage units throughout Southern California.

4. List the names of any persons who directly or indirectly owns, controls, or holds, with power to vote, 5% or more of the voting securities of the Debtor:

Thomas D. Lowe; David Rogers; Danny Lamping; Chad Van Nerynen; Shaun Ogas; Jeff Halley; Scott Kinman, Paul Panzarella; Robert Palacios

Classic Refrigeration SoCal

Balance Sheet

As of July 24, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Banner Bank (5322)	24,946.79
Bento	96,580.96
Classic So Cal US BANK (7863)	-17,908.45
Dave Petty Cash	0.00
Farmers Bank (4574) - Money Market	514.44
Farmers Bank (8917) - Main	-595,531.06
Farmers Bank (8925) - Payroll	179,516.75
Total Bank Accounts	\$ -311,880.57
Accounts Receivable	
Accounts Receivable (A/R)	4,638,675.07
Total Accounts Receivable	\$4,638,675.07
Other Current Assets	
Inventory - Simpro	15,063.07
Retainage - Asset	
Retainer Buchalter - Jeff Garfinkle	75,000.00
Retainer Buchalter - Robert Little	50,000.00
Retainer Pahl & McCay	3,945.50
Total Retainage - Asset	128,945.50
Undeposited Funds	128,972.82
Total Other Current Assets	\$272,981.39
Total Current Assets	\$4,599,775.89
Fixed Assets	
Accumulated Depreciation	-1,145,229.00
Computers & Electronics	70,407.15
Office Furniture	43,462.35
Small Tools	100,326.78

Classic Refrigeration SoCal

Balance Sheet

As of July 24, 2022

	TOTAL
Vehicles	-11.62
Truck 101 - 2019 Ford F150	65,936.46
Truck 102 - 2019 Ford F250	51,420.00
Truck 103 - 2019 Ford F250	51,827.82
Truck 104 - 2019 Ford F150	53,366.35
Truck 105 - 2019 Ford F150	57,032.40
Truck 106 - 2019 Ford F150	52,617.49
Truck 107 - 2019 Ford F250	50,900.69
Truck 108 - 2019 Ford F250	6,579.12
Truck 109 - 2019 Ford F250	48,418.39
Truck 110 - 2019 Ford F150	53,205.65
Truck 111 - 2019 Ford F250	52,050.06
Truck 112 - 2019 Ford F250	50,900.69
Truck 113 - 2019 Ford F250	51,054.70
Truck 114- 2019 Ford F250	51,764.31
Truck 115 - 2019 Ford F250	51,573.05
Truck 116- 2019 Ford F250	51,895.38
Truck 117 - 2019 Ford F250	51,303.03
Truck 118- 2019 Ford F250	52,272.56
Truck 119 - 2019 Ford T250	41,869.66
Truck 120 - 2019 Ford F150	50,242.29
Truck 121 - 2019 Ford T250	41,869.66
Truck 122 - 2019 Ford F250	51,736.89
Truck 123 - 2019 Ford T250	34,273.12
Truck 124 - 2019 Ford T250	34,721.07
Truck 125 - 2019 Ford F150	9,149.09
Truck 126 - 2019 Ford F150	38,070.81
Truck 127 - 2019 Ford T250	35,197.62
Truck 128 - 2020 Ford F250	45,882.08
Truck 129 - 2020 Ford T250	37,127.97
Truck 130 - 2019 Ford T250	35,497.90
Truck 131 - 2020 Ford F250	44,163.87
Truck 132 - 2020 Ford F250	43,422.00
Truck 133 - 2020 Ford T250	39,693.98
Truck 134 - 2020 Ford Expedt	60,405.38
Truck 135 - 2020 Ford F250	44,147.27
Truck 136 - 2020 Ford F250	44,114.14
Truck 137 - 2020 Ford F250	43,362.90
Truck 138 - 2020 Ford F150	35,428.47

Classic Refrigeration SoCal

Balance Sheet

As of July 24, 2022

	TOTAL
Truck 139 - 2020 Ford F250	49,419.75
Truck 140 - 2020 Ford F250	43,765.92
Truck 141 - 2020 Ford F250	44,601.57
Truck 142 - 2021 Ford F250	47,062.73
Truck 143 - 2021 Ford F 250	46,870.64
Truck 144 - 2021 Ford F 150	42,055.24
Truck 145 - 2021 Ford F-250	52,978.71
Truck 146 - 2020 Ford T 150	44,942.84
Truck 147 - 2020 Ford F250	44,416.97
Truck 148 - 2020 Ford T 250	41,861.64
Truck 149 - 2021 Ford T 250	41,183.05
Truck 150 - 2021 Ford T 250	41,183.05
Truck 151 - 2021 Ford F 250	46,588.86
Truck 152 - 2021 Ford F 150	51,160.05
Truck 153 - 2021 Ford F 150	46,761.80
Truck 154 - 2021 Ford F 250	49,148.13
Truck 155 - 2021 Ford F250	50,995.13
Truck 158 - 2021 Ford F250	48,208.83
Truck 159 - 2021 Ford F250	53,001.99
Truck 160 - 2021 Ford F250	52,791.86
Truck 161 - 2022 Ford F250	49,955.00
Truck 162 - 2022 Ford F250	49,955.00
Truck 163 - 2022 Ford F250	52,742.30
Truck 164 - 2022 Ford F250	55,654.55
Truck 165 - 2022 Ford F-250	56,248.33
Truck 166 - 2022 Ford F-150	48,868.00
Truck 167 - 2022 Ford F-250	58,727.11
Truck 168 - 2022 Ford Transit	48,667.18
Total Vehicles	3,074,298.93
Total Fixed Assets	\$2,143,266.21
Other Assets	
Security Deposits	
Fullerton Building Deposit - 2019	22,829.65
United Refrigeration Deposit - 4-2021	50,000.00
Total Security Deposits	72,829.65
Total Other Assets	\$72,829.65
TOTAL ASSETS	\$6,815,871.75

Classic Refrigeration SoCal

Balance Sheet

As of July 24, 2022

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	1,351,383.86
Total Accounts Payable	\$1,351,383.86
Credit Cards	
Amex Card	349.91
Total Credit Cards	\$349.91
Other Current Liabilities	
California Department of Tax and Fee Administration Payable	162,842.24
Direct Deposit Payable	-2,192.04
Georgia Department of Revenue Payable	0.00
Hawaii Department of Taxation Payable	0.00
Nevada Department of Taxation Payable	576.37
Out Of Scope Agency Payable	30.75
Payroll Liabilities	
\$2.50 - Monthly Expert Pay Account Charge	8.20
401K UNION	-8,429.35
Ameritas Group	656.37
AZ Income Tax	284.20
AZ Unemployment Tax	214.91
CA Franchise Tax Board	0.00
CA PIT / SDI	164.12
CA State Franchise Tax Board	0.00
CA SUI / ETT	-12,896.15
CALSAVERS	-686.68
Employee Insurance Withholdings	-7,171.38
Federal Taxes (941/944)	-34,262.12
Federal Unemployment (940)	325.96
INCOME TAX - CASE#623037429	0.00
INCOME WITHOLDING FOR SUPPORT OMB 0970-0154	411.62
PTO	25,043.56
PTO OT	4,498.60
Union Admin Dues	98,915.48
VSP Vision	241.01
Total Payroll Liabilities	67,318.35
Texas State Comptroller Payable	683.10
Total Other Current Liabilities	\$229,258.77
Total Current Liabilities	\$1,580,992.54

Classic Refrigeration SoCal

Balance Sheet

As of July 24, 2022

	TOTAL
Long-Term Liabilities	
Loan - 401K LLC Loan	900,000.00
Loan - PPP - SBA - US Bank 5-11-2020	0.00
Loan - Profit Properties Loan	900,000.00
Loan - SBA EDIL 6-2020	149,900.00
Owners Loan - Lamping	0.00
Owners Loan - Lowe	0.00
Owners Loan - Rogers	448,593.56
Vehicle Lease Liabilities	-70,711.97
Truck 123 - Enterprise	12,561.68
Truck 124 - Enterprise	12,799.46
Truck 125 - Enterprise	4,227.30
Truck 126 - Enterprise	12,029.23
Truck 127 - Enterprise	11,105.66
Truck 128 - Enterprise	16,501.11
Truck 129 - Enterprise	15,177.72
Truck 130 - Enterprise	15,159.95
Truck 131 - Enterprise	19,767.69
Truck 132 - Enterprise	19,678.90
Truck 133 - Enterprise	18,752.62
Truck 135 - Enterprise	20,809.86
Truck 136 - Enterprise	21,291.08
Truck 137 - Enterprise	22,655.35
Truck 138 - Enterprise	23,341.32
Truck 140 - Enterprise	22,757.39
Truck 141 - Enterprise	24,290.87
Truck 142 - Enterprise	25,712.08
Truck 143 - Enterprise	26,875.32
Truck 144 - Enterprise	24,501.56
Truck 147 - Enterprise	26,588.65
Truck 148 - Enterprise	24,247.41
Truck 149 - Enterprise	24,679.44
Truck 150 - Enterprise	24,820.77
Truck 151 - Enterprise	27,182.64
Truck 152 - Enterprise	31,182.80
Truck 153 - Enterprise	32,254.41
Truck 154 - Enterprise	31,566.55
Truck 155 - Enterprise	34,013.54
Truck 158 - Enterprise	31,848.49
Truck 159 - Enterprise	35,241.73
Truck 160 - Enterprise	49,398.84

Classic Refrigeration SoCal

Balance Sheet

As of July 24, 2022

	TOTAL
Total Vehicle Lease Liabilities	672,309.45
Vehicle Loans	
Truck 101 - Ally Auto	31,041.71
Truck 102 - Ford Credit	18,699.02
Truck 103 - Ford Credit	18,922.44
Truck 104 - Ford Credit	17,161.02
Truck 105 - Ford Credit	19,021.06
Truck 106 - Ford Credit	17,607.87
Truck 107 - Ford Credit	18,114.37
Truck 108 - Ally Auto Loans	0.00
Truck 109 - Wells Fargo	17,080.68
Truck 110 - Ford Credit	17,736.15
Truck 111 - Ford Credit	19,132.17
Truck 112 - Ford Credit	17,387.51
Truck 113 - Ford Credit	17,440.36
Truck 114 - Ford Credit	17,756.74
Truck 115 - Ford Credit	15,703.45
Truck 116 - Wells Fargo	22,114.64
Truck 117 - Ally Auto	22,462.99
Truck 118 - Wells Fargo	22,282.21
Truck 119 - Wells Fargo	17,137.47
Truck 120 - Chase Auto	21,469.43
Truck 121 - Ford Credit	17,456.10
Truck 122 - Bank of America	26,427.12
Truck 134 - Ford Credit	27,793.43
Truck 139 - Ford Credit	26,006.40
Truck 145 - Ford Credit	28,466.11
Truck 146 - Ford Credit	22,295.06
Truck 161 - Ford Credit	42,369.71
Truck 162 - Ford Credit	42,369.97
Truck 163 - Ally Bank	44,187.58
Truck 164 - Ford Credit	51,574.14
Truck 165 - Ford Credit	39,521.24
Truck 166 - Ally Auto	46,302.68
Truck 167 - Ally Auto	44,877.05
Truck 168 - Ally Auto	40,482.91
Total Vehicle Loans	868,400.79
Total Long-Term Liabilities	\$3,939,203.80
Total Liabilities	\$5,520,196.34

Form 1120 Department of the Treasury Internal Revenue Service	U.S. Corporation Income Tax Return For calendar year 2020 or tax year beginning _____, 2020, ending _____, ▶ Go to www.irs.gov/Form1120 for instructions and the latest information.	OMB No. 1545-0123 <div style="font-size: 24pt; font-weight: bold;">2020</div>			
A Check if: 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding company (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instrs) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>					
<div style="display: flex; justify-content: space-between;"> <div style="width: 20%;"> TYPE OR PRINT CLASSIC REFRIGERATION SOCIAL, INC. 1450 E. WALNUT AVE FULLERTON, CA 92831 </div> <div style="width: 80%;"> B Employer identification number C Date incorporated 3/19/2019 D Total assets (see instructions) \$ 2,414,259. </div> </div>					
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change					
INCOME	1a Gross receipts or sales	1a 11,234,130.			
	b Returns and allowances	1b			
	c Balance. Subtract line 1b from line 1a		1c 11,234,130.		
	2 Cost of goods sold (attach Form 1125-A)		2 8,508,189.		
	3 Gross profit. Subtract line 2 from line 1c		3 2,725,941.		
	4 Dividends and inclusions (Schedule C, line 23)		4		
	5 Interest		5		
	6 Gross rents		6		
	7 Gross royalties		7		
	8 Capital gain net income (attach Schedule D (Form 1120))		8		
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9		
10 Other income (see instructions — attach statement)	SEE STATEMENT 1	10 2.			
11 Total income. Add lines 3 through 10		11 2,725,943.			
DEDUCTIONS SEE INSTRUCTIONS	12 Compensation of officers (see instructions — attach Form 1125-E)		12 468,394.		
	13 Salaries and wages (less employment credits)		13 1,510,881.		
	14 Repairs and maintenance		14 9,348.		
	15 Bad debts		15		
	16 Rents		16 292,123.		
	17 Taxes and licenses		17 35,912.		
	18 Interest (see instructions)		18 197,083.		
	19 Charitable contributions		19		
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20 582,990.		
	21 Depletion		21		
	22 Advertising		22 22,571.		
	23 Pension, profit-sharing, etc., plans		23		
	24 Employee benefit programs		24		
	25 Reserved for future use		25		
	26 Other deductions (attach statement)	SEE STATEMENT 2	26 1,238,186.		
	27 Total deductions. Add lines 12 through 26		27 4,357,488.		
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		28 -1,631,545.		
29a Net operating loss deduction (see instructions)	SEE ST. 3	29a 0.			
b Special deductions (Schedule C, line 24)	29b				
c Add lines 29a and 29b		29c			
CREDITS, REFUNDABLE PAYMENTS	30 Taxable income. Subtract line 29c from line 28. See instructions		30 -1,631,545.		
	31 Total tax (Schedule J, Part I, line 11)		31 0.		
	32 2020 net 965 tax liability paid (Schedule J, Part II, line 12)		32		
	33 Total payments, credits, and section 965 net tax liability (Schedule J, Part III, line 23)		33 0.		
	34 Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>		34		
	35 Amount owed. If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed		35 0.		
	36 Overpayment. If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid		36		
37 Enter amount from line 36 you want: Credited to 2021 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>		37			
Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		May the IRS discuss this return with the preparer shown below? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Signature of officer _____ Date _____ Title CFO					
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTN
	JOSHUA GALLEGOS, CPA	JOSHUA GALLEGOS, CPA	12/30/21		P01630783
	Firm's name ▶ FRISBEY, CARTER & ASSOCIATES, INC.	Firm's EIN ▶			
	Firm's address ▶ 595 TAMARACK AVE, STE D BREA, CA 92821	Phone no. (562) 809-2208			

Form 1120 (2020) CLASSIC REFRIGERATION SOCIAL, INC.

Page 2

Schedule C	Dividends, Inclusions, and Special Deductions (see instructions)	(a) Dividends and inclusions	(b) Percentage	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations		See instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Subtotal. Add lines 1 through 8. See instructions for limitations.		See instructions	
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Section 965(a) inclusion		See instructions	
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c	Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18	Gross-up for foreign taxes deemed paid			
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993)			
23	Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4.			
24	Total special deductions. Add column (c) lines 9 through 22. Enter here and on page 1, line 29b.			

Form 1120 (2020)

Schedule J Tax Computation and Payment (see instructions)**Part I – Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions.	<input type="checkbox"/>		
2	Income tax. See instructions.		2	0.
3	Base erosion minimum tax amount (attach Form 8991).		3	
4	Add lines 2 and 3.		4	0.
5a	Foreign tax credit (attach Form 1118).	5a		
b	Credit from Form 8834 (see instructions).	5b		
c	General business credit (attach Form 3800).	5c		
d	Credit for prior year minimum tax (attach Form 8827).	5d		
e	Bond credits from Form 8912.	5e		
6	Total credits. Add lines 5a through 5e.		6	
7	Subtract line 6 from line 4.		7	
8	Personal holding company tax (attach Schedule PH (Form 1120)).		8	
9a	Recapture of investment credit (attach Form 4255).	9a		
b	Recapture of low-income housing credit (attach Form 8611).	9b		
c	Interest due under the look-back method – completed long-term contracts (attach Form 8697).	9c		
d	Interest due under the look-back method – income forecast method (attach Form 8866).	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902).	9e		
f	Interest/tax due under Section 453A(c) and/or Section 453(l).	9f		
g	Other (see instructions – attach statement).	9g		
10	Total. Add lines 9a through 9g.		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31.		11	0.

Part II – Section 965 Payments (see instructions)

12	2020 net 965 tax liability paid from Form 965-B, Part II, column (k), line 3. Enter here and on page 1, line 32.	12	
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Part III – Payments and Refundable Credits, and Section 965 Net Tax Liability

13	2019 overpayment credited to 2020.	13	
14	2020 estimated tax payments.	14	
15	2020 refund applied for on Form 4466.	15	
16	Combine lines 13, 14, and 15.	16	0.
17	Tax deposited with Form 7004.	17	
18	Withholding (see instructions).	18	
19	Total payments. Add lines 16, 17, and 18.	19	0.
20	Refundable credits from:		
a	Form 2439.	20 a	
b	Form 4136.	20 b	
c	Reserved for future use.	20 c	
d	Other (attach statement – see instructions).	20 d	
21	Total credits. Add lines 20a through 20d.	21	
22	2020 net 965 tax liability from Form 965-B, Part I, column (d), line 4. See instructions.	22	
23	Total payments, credits, and section 965 net tax liability. Add lines 19, 21, and 22. Enter here and on page 1, line 33.	23	0.

Schedule K Other Information (see instructions)

1 Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ _____				Yes	No
2 See the instructions and enter the:					
a Business activity code no. ▶ <u>238900</u>					
b Business activity ▶ <u>REFRIGERATION</u>					
c Product or service ▶ <u>SERVICE</u>					
3 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?					X
If "Yes," enter name and EIN of the parent corporation ▶ _____					
4 At the end of the tax year:					
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)					X
b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)				X	
5 At the end of the tax year, did the corporation:					
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions.					X
If "Yes," complete (i) through (iv) below.					
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions.					X
If "Yes," complete (i) through (iv) below.					
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital		
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316.					X
If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions. See the instructions for Form 5452.					
If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.					
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter:					X
(a) Percentage owned ▶ _____ and (b) Owner's country ▶ _____					
(c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____					
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount. ▶ <input type="checkbox"/>					
If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.					
9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____ NONE					
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____					
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) ▶ <input checked="" type="checkbox"/>					
If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.					
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) ▶ \$ _____					
					2,001,439.

Schedule K Other Information (continued from page 4)

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?		X
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions.		X
If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments in 2020 that would require it to file Form(s) 1099?	X	
b If "Yes," did or will the corporation file required Form(s) 1099?	X	
16 During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?		X
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		X
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		X
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		X
20 Is the corporation operating on a cooperative basis?		X
21 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions.		X
If "Yes," enter the total amount of the disallowed deductions ▶ \$		
22 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3)).		X
If "Yes," complete and attach Form 8991.		
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions.		X
24 Does the corporation satisfy one or more of the following? See instructions.		X
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense.		
If "Yes," complete and attach Form 8990.		
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
If "Yes," enter amount from Form 8996, line 15. ▶ \$		
26 Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions.		X
Percentage: By Vote		
Percentage: By Value		

Form **1120** (2020)

Form 1120 (2020) CLASSIC REFRIGERATION SOCIAL, INC.

Page 6

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)
1	Cash.....		44,276.		41,287.
2a	Trade notes and accounts receivable.....	661,062.		1,255,708.	
b	Less allowance for bad debts.....		661,062.		1,255,708.
3	Inventories.....				
4	U.S. government obligations.....				
5	Tax-exempt securities (see instructions)....				
6	Other current assets (attach statement) SEE ST. 4.		10,452.		
7	Loans to shareholders.....				
8	Mortgage and real estate loans.....				
9	Other investments (attach statement).....				
10a	Buildings and other depreciable assets.....	1,288,059.		1,871,049.	
b	Less accumulated depreciation.....	256,557.	1,031,502.	783,944.	1,087,105.
11a	Depletable assets.....				
b	Less accumulated depletion.....				
12	Land (net of any amortization).....				
13a	Intangible assets (amortizable only).....				
b	Less accumulated amortization.....				
14	Other assets (attach statement)..... SEE ST. 5.		4,460.		30,159.
15	Total assets.....		1,751,752.		2,414,259.
Liabilities and Shareholders' Equity					
16	Accounts payable.....		660,045.		725,575.
17	Mortgages, notes, bonds payable in less than 1 year....				
18	Other current liabilities (attach stmt) .. SEE ST. 6.		653,649.		150,510.
19	Loans from shareholders.....		447,710.		464,667.
20	Mortgages, notes, bonds payable in 1 year or more.....		988,051.		3,688,661.
21	Other liabilities (attach statement)..... SEE ST. 7.		2.		4.
22	Capital stock: a Preferred stock.....				
	b Common stock.....				
23	Additional paid-in capital.....				
24	Retained earnings — Approp (att stmt).....				
25	Retained earnings — Unappropriated.....		-997,705.		-2,615,158.
26	Adjmt to shareholders' equity (att stmt).....				
27	Less cost of treasury stock.....				
28	Total liabilities and shareholders' equity.....		1,751,752.		2,414,259.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books.....	-1,617,453.	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books.....			Tax-exempt interest \$	
3	Excess of capital losses over capital gains ..			<u>SEE STMT 9</u> 10,000.	
4	Income subject to tax not recorded on books this year (itemize):				10,000.
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation..... \$			a Depreciation... \$ 55,603.	
b	Charitable contributions... \$			b Charitable contribns \$	
c	Travel & entertainment .. \$ 51,488.				
<u>STATEMENT 8</u> 23.					55,603.
		51,511.	9	Add lines 7 and 8.....	65,603.
6	Add lines 1 through 5.....	-1,565,942.	10	Income (page 1, line 28) — line 6 less line 9.....	-1,631,545.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)

1	Balance at beginning of year.....	-997,705.	5	Distributions..... a Cash.....	
2	Net income (loss) per books.....	-1,617,453.		b Stock..... c Property ..	
3	Other increases (itemize):		6	Other decreases (itemize):	
			7	Add lines 5 and 6.....	
4	Add lines 1, 2, and 3.....	-2,615,158.	8	Balance at end of year (line 4 less line 7).....	-2,615,158.

Form 1120 (2020)

Form **1125-A**

(Rev. November 2018)

Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

- **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**
► **Go to www.irs.gov/Form1125A for the latest information.**

OMB No. 1545-0123

Name **CLASSIC REFRIGERATION SOCIAL, INC.** Employer identification number

1 Inventory at beginning of year.....	1	
2 Purchases.....	2	8,619.
3 Cost of labor.....	3	4,550,098.
4 Additional section 263A costs (attach schedule).....	4	
5 Other costs (attach schedule)..... SEE STATEMENT 10	5	3,949,472.
6 Total. Add lines 1 through 5.....	6	8,508,189.
7 Inventory at end of year.....	7	
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions.....	8	8,508,189.

9 a Check all methods used for valuing closing inventory:

- (i) ☐ Cost
(ii) ☐ Lower of cost or market
(iii) ☐ Other (Specify method used and attach explanation.) ►

b Check if there was a writedown of subnormal goods..... ► ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)..... ► ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO..... **9d**

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions..... ☐ Yes ☒ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation..... ☐ Yes ☒ No

BAA For Paperwork Reduction Act Notice, see instructions.

Form **1125-A** (Rev. 11-2018)

Form **1125-E**
(Rev October 2016)
Department of the Treasury
Internal Revenue Service

OMB No. 1545-0123

► Information about Form 1125-E and its separate instructions is at www.irs.gov/form1125e.

Name	Employer identification number
------	--------------------------------

Note: Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

BAA For Paperwork Reduction Act Notice, see separate instructions. Form **1125-E** (Rev 10-2016)

SCHEDULE G
(Form 1120)

(Rev. December 2011)

Department of the Treasury
Internal Revenue Service

**Information on Certain Persons Owning the
Corporation's Voting Stock**

► **Attach to Form 1120.**

► **See instructions.**

OMB No. 1545-0123

Name **CLASSIC REFRIGERATION SOCIAL, INC.** Employer identification number (EIN)

Part I **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a).

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock

Part II **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b).

Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock
DAVID ROGERS		UNITED STATES	25.00%
DANNY LAMPING		UNITED STATES	25.00%
THOMAS DAVID LOWE		UNITED STATES	25.00%

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2020Attachment
Sequence No. **179**

Name(s) shown on return

CLASSIC REFRIGERATION SOCAL, INC.

Business or activity to which this form relates

FORM 1120

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,040,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,590,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2019 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs ..	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	34,004.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2020	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. <input type="checkbox"/>		

Section B — Assets Placed in Service During 2020 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C — Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 30-year			30 yrs	MM	S/L	
d 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	548,986.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	582,990.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIZ0812L 07/07/20

Form **4562** (2020)

Form 4562 (2020) CLASSIC REFRIGERATION SOCIAL, INC.

Page 2

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						24b If 'Yes,' is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciat on (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduct on	(i) Elected sect on 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25	548,986.	
26 Property used more than 50% in a qualified business use:									
2019 FORD F1	3/19/19	100.0	65,936.		5.0	200DB HY			
2019 FORD F2	3/19/19	100.0	51,420.		5.0	200DB HY			
2019 FORD F2	3/19/19	100.0	51,828.		5.0	200DB HY			
27 Property used 50% or less in a qualified business use:									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	548,986.	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0.	

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year (see instructions):					
43 Amortization of costs that began before your 2020 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report.					44

Form 4562 (2020) CLASSIC REFRIGERATION SOCIAL, INC.

Page 2

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If 'Yes,' is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciat on (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduct on	(i) Elected sect on 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25		
26 Property used more than 50% in a qualified business use:									
2019 FORD F1	3/28/19	100.0	53,366.		5.0	200DB HY			
2019 FORD F1	3/28/19	100.0	57,032.		5.0	200DB HY			
2019 FORD F1	3/28/19	100.0	52,617.		5.0	200DB HY			
27 Property used 50% or less in a qualified business use:									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles).												
31 Total commuting miles driven during the year.												
32 Total other personal (noncommuting) miles driven.												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year (see instructions):					
43 Amortization of costs that began before your 2020 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report.					44

Form 4562 (2020) CLASSIC REFRIGERATION SOCIAL, INC.

Page 2

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If 'Yes,' is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciat on (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduct on	(i) Elected sect on 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25		
26 Property used more than 50% in a qualified business use:									
2019 FORD F2	4/14/19	100.0	50,901.		5.0	200DB HY			
2019 FORD F2	3/19/19	100.0	51,819.		5.0	200DB HY			
2019 FORD F2	3/19/19	100.0	51,314.		5.0	200DB HY			
27 Property used 50% or less in a qualified business use:									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year (see instructions):					
43 Amortization of costs that began before your 2020 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report.				44	

Form 4562 (2020) CLASSIC REFRIGERATION SOCIAL, INC.

Page 2

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If 'Yes,' is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciat on (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduct on	(i) Elected sect on 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25		
26 Property used more than 50% in a qualified business use:									
2019 FORD F1	3/22/19	100.0	53,206.		5.0	200DB HY			
2019 FORD F2	3/22/19	100.0	52,050.		5.0	200DB HY			
2019 FORD F2	3/23/19	100.0	50,901.		5.0	200DB HY			
27 Property used 50% or less in a qualified business use:									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year (see instructions):					
43 Amortization of costs that began before your 2020 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report.					44

Form 4562 (2020) CLASSIC REFRIGERATION SOCIAL, INC.

Page 2

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If 'Yes,' is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciat on (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduct on	(i) Elected sect on 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25		
26 Property used more than 50% in a qualified business use:									
2019 FORD F2	3/23/19	100.0	51,055.		5.0	200DB HY			
2019 FORD F2	4/10/19	100.0	51,764.		5.0	200DB HY			
2019 FORD F2	4/10/19	100.0	51,573.		5.0	200DB HY			
27 Property used 50% or less in a qualified business use:									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year (see instructions):					
43 Amortization of costs that began before your 2020 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Form 4562 (2020) CLASSIC REFRIGERATION SOCIAL, INC.

Page 2

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If 'Yes,' is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciat on (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduct on	(i) Elected sect on 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25		
26 Property used more than 50% in a qualified business use:									
2019 FORD F2	6/24/19	100.0	51,895.		5.0	200DB HY			
2019 FORD F2	6/24/19	100.0	51,303.		5.0	200DB HY			
2019 FORD F2	6/24/19	100.0	52,273.		5.0	200DB HY			
27 Property used 50% or less in a qualified business use:									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year (see instructions):					
43 Amortization of costs that began before your 2020 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report.					44

Form 4562 (2020) CLASSIC REFRIGERATION SOCIAL, INC.

Page 2

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If 'Yes,' is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciat on (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduct on	(i) Elected sect on 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25		
26 Property used more than 50% in a qualified business use:									
2019 FORD T2	10/31/19	100.0	41,870.		5.0	200DB HY			
2019 FORD F1	10/31/19	100.0	50,242.		5.0	200DB HY			
2019 FORD T2	10/31/19	100.0	41,870.		5.0	200DB HY			
27 Property used 50% or less in a qualified business use:									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles).												
31 Total commuting miles driven during the year.												
32 Total other personal (noncommuting) miles driven.												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year (see instructions):					
43 Amortization of costs that began before your 2020 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report.					44

Form 4562 (2020) CLASSIC REFRIGERATION SOCIAL, INC.

Page 2

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If 'Yes,' is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciat on (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduct on	(i) Elected sect on 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25		
26 Property used more than 50% in a qualified business use:									
2019 FORD F2	10/31/19	100.0	51,737.		5.0	200DB HY			
2019 FORD T2	10/16/19	100.0	34,273.		5.0	200DB HY			
2019 FORD T2	10/16/19	100.0	34,721.		5.0	200DB HY			
27 Property used 50% or less in a qualified business use:									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year (see instructions):					
43 Amortization of costs that began before your 2020 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report.					44

Form 4562 (2020) CLASSIC REFRIGERATION SOCIAL, INC.

Page 2

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If 'Yes,' is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciat on (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduct on	(i) Elected sect on 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25		
26 Property used more than 50% in a qualified business use:									
2019 FORD F1	2/19/20	100.0	37,900.		5.0	200DB HY			
2019 FORD F1	2/25/20	100.0	38,071.		5.0	200DB HY			
2019 FORD T2	3/24/20	100.0	35,198.		5.0	200DB HY			
27 Property used 50% or less in a qualified business use:									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year (see instructions):					
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44 Total. Add amounts in column (f). See the instructions for where to report					44

Form 4562 (2020) CLASSIC REFRIGERATION SOCIAL, INC.

Page 2

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If 'Yes,' is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciat on (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduct on	(i) Elected sect on 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25		
26 Property used more than 50% in a qualified business use:									
2020 FORD F2	5/08/20	100.0	45,882.		5.0	200DB HY			
2020 FORD T2	6/24/20	100.0	37,128.		5.0	200DB HY			
2019 FORD T2	7/01/20	100.0	35,498.		5.0	200DB HY			
27 Property used 50% or less in a qualified business use:									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year (see instructions):					
43 Amortization of costs that began before your 2020 tax year					43
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Form 4562 (2020) CLASSIC REFRIGERATION SOCIAL, INC.

Page 2

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If 'Yes,' is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciat on (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduct on	(i) Elected sect on 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25		
26 Property used more than 50% in a qualified business use:									
2020 FORD F2	8/10/20	100.0	44,164.		5.0	200DB HY			
2020 FORD F2	8/27/20	100.0	43,422.		5.0	200DB HY			
2020 FORD T2	9/21/20	100.0	39,694.		5.0	200DB HY			
27 Property used 50% or less in a qualified business use:									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
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Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
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Form 4562 (2020) CLASSIC REFRIGERATION SOCIAL, INC.

Page 2

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24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If 'Yes,' is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciat on (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduct on	(i) Elected sect on 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25		
26 Property used more than 50% in a qualified business use:									
2020 FORD EX	8/07/20	100.0	60,405.		5.0	200DB HY			
2020 FORD F2	10/26/20	100.0	44,147.		5.0	200DB HY			
2020 FORD F2	11/09/20	100.0	44,114.		5.0	200DB HY			
27 Property used 50% or less in a qualified business use:									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		

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Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
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Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year (see instructions):					
43 Amortization of costs that began before your 2020 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report.					44

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If 'Yes,' is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciat on (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction on	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25		
26 Property used more than 50% in a qualified business use:									
2020 FORD F2	12/23/20	100.0	43,363.		5.0	200DB HY			
27 Property used 50% or less in a qualified business use:									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles).												
31 Total commuting miles driven during the year.												
32 Total other personal (noncommuting) miles driven.												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year (see instructions):					
43 Amortization of costs that began before your 2020 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report.					44

2020

FEDERAL STATEMENTS

PAGE 1

CLIENT 8729

CLASSIC REFRIGERATION SOCAL, INC.

3/02/22

11:54AM

STATEMENT 1
FORM 1120, LINE 10
OTHER INCOME

MISCELLANEOUS	\$	2.
TOTAL	\$	<u>2.</u>

STATEMENT 2
FORM 1120, LINE 26
OTHER DEDUCTIONS

AUTO AND TRUCK	\$	94,046.
BANK CHARGES		22,859.
DELIVERY AND FREIGHT		2,636.
EQUIPMENT RENTALS		20,146.
INSURANCE		297,281.
LEGAL AND PROFESSIONAL		648,736.
MEETING COSTS		2,722.
MISCELLANEOUS		29,791.
OFFICE EXPENSE		25,719.
SECURITY		1,616.
SUBSCRIPTIONS		21,642.
TELEPHONE		53,590.
TRAVEL		6,434.
UTILITIES		10,968.
TOTAL	\$	<u>1,238,186.</u>

STATEMENT 3
FORM 1120, LINE 29A
NET OPERATING LOSS DEDUCTION

CARRYOVER GENERATED FROM YEAR END 12/31/19	\$ 2,001,439.
AVAILABLE FOR CARRYOVER TO 2020	2,001,439.
NET OPERATING LOSSES AVAILABLE IN 2020	\$ 2,001,439.
TAXABLE INCOME	-1,631,545.
TOTAL NET OPERATING LOSS DEDUCTION (LIMITED TO TI)	<u>0.</u>

STATEMENT 4
FORM 1120, SCHEDULE L, LINE 6
OTHER CURRENT ASSETS

	BEGINNING	ENDING
SIMPRO INVENTORY	\$ 10,452.	\$ 0.
TOTAL	<u>\$ 10,452.</u>	<u>\$ 0.</u>

2020

FEDERAL STATEMENTS

PAGE 2

CLIENT 8729

CLASSIC REFRIGERATION SOCIAL, INC.

3/02/22

11:54AM

STATEMENT 5
FORM 1120, SCHEDULE L, LINE 14
OTHER ASSETS

	BEGINNING	ENDING
SECURITY DEPOSIT.....	\$ 4,460.	\$ 30,159.
TOTAL	\$ 4,460.	\$ 30,159.

STATEMENT 6
FORM 1120, SCHEDULE L, LINE 18
OTHER CURRENT LIABILITIES

	BEGINNING	ENDING
BANK OVERDRAFT.....	\$ 0.	\$ 25,735.
CREDIT CARD PAYABLE.....	8,917.	0.
HARD MONEY LOAN.....	162,000.	0.
LINE OF CREDIT.....	306,936.	33,716.
PAYROLL TAX PAYABLE.....	26,457.	90,236.
SALES TAX PAYABLE.....	35,937.	0.
STATE TAX PAYABLE.....	0.	823.
UNION FUND PAYABLE.....	113,402.	0.
TOTAL	\$ 653,649.	\$ 150,510.

STATEMENT 7
FORM 1120, SCHEDULE L, LINE 21
OTHER LIABILITIES

	BEGINNING	ENDING
ROUNDING.....	\$ 2.	\$ 4.
TOTAL	\$ 2.	\$ 4.

STATEMENT 8
FORM 1120, SCHEDULE M-1, LINE 5
BOOK EXPENSES NOT DEDUCTED

STATE UNDERPAYMENT PENALTY.....	\$ 23.
TOTAL	\$ 23.

STATEMENT 9
FORM 1120, SCHEDULE M-1, LINE 7
BOOK INCOME NOT ON RETURN

NONTAXABLE EIDL ADVANCE (GRANT) AND OTHER ASSISTANCE.....	\$ 10,000.
TOTAL	\$ 10,000.

2020

FEDERAL STATEMENTS

PAGE 3

CLIENT 8729

CLASSIC REFRIGERATION SOCAL, INC.

3/02/22

11:54AM

STATEMENT 10
FORM 1125-A, LINE 5
OTHER COST OF GOODS SOLD

AUTO AND TRUCK	\$	224,661.
BUILDING PERMITS		25,989.
EQUIPMENT RENTAL		162,656.
FREIGHT		162,703.
INSURANCE		142,096.
MATERIALS AND SUPPLIES		2,254,916.
SALES TAX		2,935.
SUB-CONTRACTORS		942,518.
TRAVEL		30,998.
TOTAL	\$	<u>3,949,472.</u>

Form **8879-C****IRS e-file Signature Authorization for Form 1120**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue ServiceFor calendar year **2020**, or tax year beginning _____, **2020**, ending _____, _____**2020**▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879C for the latest information.**

Name of corporation

Employer identification number

CLASSIC REFRIGERATION SOCIAL, INC.

Part I Tax Return Information (Whole dollars only)

1	Total income (Form 1120, line 11)	1	2,725,943.
2	Taxable income (Form 1120, line 30)	2	-1,631,545.
3	Total tax (Form 1120, line 31)	3	
4	Amount owed (Form 1120, line 35)	4	
5	Overpayment (Form 1120, line 36)	5	

Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2020 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize FRISBEY, CARTER & ASSOCIATES, INC. to enter my PIN _____ as my signature
ERO firm name do not enter all zeros
on the corporation's 2020 electronically filed income tax return.

☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2020 electronically filed income tax return.

Officer's signature ▶ _____ Date ▶ 12/30/2021 Title ▶ CFO

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. _____ do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ JOSHUA GALLEGOS, CPA Date ▶ 12/30/2021

ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

BAA For Paperwork Reduction Act Notice, see instructions.

Form **8879-C** (2020)